1

1906-07

FILE No. 52 OF 1906-07

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

PROCEEDINGS OF THE GENERAL AND REVENUE DEPARTMENT

**JUDICIAL AND LEGISLATIVE (LEGISLATION)**

19

## "A" Collection Serial Nos. 1—3.

MAY 1908.

*Rules under the Mysore Stamp Regulation, II of 1900.*

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1906-07.

# GENERAL AND REVENUE SECRETARIAT.

LEGISLATION.

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## NOTES.

File No. 52 of 1906-07.

### Rules under the Stamp Regulation, II of 1900.

1. Please see Gazette of India, Part I, dated the 30th June 1906, page 439 Et Seq. promulgating revised rules under the Indian Stamp Act. I think it is desirable to issue similar rules under our Regulation. The opportunity may also be taken to consolidate and incorporate in the draft, any existing rules which it is desirable to retain. There must be several such scattered in our monthly proceedings and in the Gazette.

K. S. CHANDRASEKHARA AIYAR,

4-7-06.

2. I have made alterations in pencil in the printed rules published in the Gazette of India.

3. I do not think there is any existing rule which may be incorporated in the draft. Rules issued with Government Order No. 6577-80—Mis. 1459, dated the 25th November 1898, are in regard to the manufacture, custody and supply of stamps and they should be separate from the rules issued by the Government of India under the Stamp Act. Please ink (red) the pencil entries neatly and send the file back soon.

T. THUMBOO CHETTY.

11-3-07.

4. In Appendix A, item p, why is reference made to the "14th day of November 1890"? Is it the date of any amendment or rule under which the affirming and imposing of labels was permitted in regard to share extracts. If so, and if no such permission has existed in Mysore, we should substitute the date of the present notification, I think.

5. The draft rules may be sent to the Superintendent of Stamps for opinion.

K. S. CHANDRASEKHARA AIYAR.

16-3-07.

Please put up a draft calling for the opinion.

T. THUMBOO CHETTY.

18-3-07.

Draft put up and submitted.

C. V.

18-3-07.

Issue.

T. THUMBOO CHETTY,

18-3-07.

*To the Superintendent of Stamps in Mysore, No. J. 2958, dated 22nd March 1907.*

Forwards for opinion the draft rules under the Mysore Stamp Regulation II of 1900. **Serial No. 1.**

*From the Superintendent of Stamps, No. 232, dated 21st May 1907.*

Furnishes his opinion on the draft rules. **Serial No. 2.**

6. It is stated that it would have been better if the rules had been framed on the lines adopted for the Civil and Military Station.

7. The following are the modifications suggested :—

(1) Omission of reference to hundi papers in Rules 4, 5, 6 (2) and the omission of Rule 3 (1) a, b, (2) and (3) altogether.

(2) Omission in Rules 8, 9 (1) and (2) of the words which convey the idea of using adhesive labels by the Superintendent of Stamps and modification of Rule 10 (1) so as to denote only the impressing of stamps by machinery and also the omission of Rule 10 (2) and (3).

(3) The inclusion in Rules 12, 13 and 14 of the words "Impressed Stamps" so as to make the use of either the adhesive or impressed stamps optional.

(4) Omission of Rule 15 (*c*) for want of stamp in Mysore bearing the word Advocate.

(5) Alteration of Rule 15 (*d*) so as to avoid reference to "Foreign bill" stamps.

(6) Substitution in Rule 17 of the word "Comptroller" for the words "Superintendent of Stamps,"; for this reason it is stated that spoiled stamps are sent for destruction at present to the Comptroller and not to the Superintendent of Stamps. [*Vide* rules *re* manufacture, custody and sale of stamps.]

Submitted for orders, (through Probationary Assistant Commissioner.)

T. K. S.

S. N.

S. P. RAJAGOPALACHAR.

23-5-07.

28-5-07.

8. The draft rules, and the modifications proposed by the Superintendent of Stamps may now be examined in the Administrative Branch concerned (Branch II) before further action is taken.

K. MATTHAN.

30-5-07.

9. The rules sanctioned by the Government of India in Notification No. 4870—I. A., dated 7th December 1908, for the Civil and Military Station of Bangalore are virtually the same as those prescribed for the other parts of British India in Notification No. 3632—Exc. dated 29th June 1906, with slight modifications to suit the requirements of the Civil and Military Station of Bangalore. The Rules of Civil and Military Station may well be adopted for the State as pointed out by the Superintendent of Stamps, necessary modifications so as to make them suitable to the State are entered in pencil in these rules.

10. In the preamble "in supersession of all previous rules on the subject" is omitted as this is the first time such rules are introduced into the State.

"Affixing" labels or stamps occurring in Rules 6 to 8 is in accordance with the provisions of the Regulation but the Superintendent of Stamps points out that he is not affixing adhesive labels. It is not known if the District Deputy Commissioners do this. If the provision to affix lables has to be retained which seems necessary as otherwise the documents referred to in Appendix A and B will have to be sent by Deputy Commissioners to the Superintendent of Stamps. Rule 6 may be so altered and Rules 7 and 8 may be retained as they are, without modification as indicated in pencil.

11. It is also to be considered whether the provision for "entry as an advocate" is necessary in Rule 13. The Commissioner of Stamps and the Government Advocate may also be consulted.

To Branch III.

B. K.

6-6-07.

M. N. KRISHNA RAO.

17-6-07.

12. Forwarded upofficially to the Government Advocate for opinion.

By Order,

S. P. RAJAGOPALACHAR,

*Officer in charge.*

19-6-07.

13. On going through the draft rules and comparing the same with those in force in the Civil and Military Station and the provisions of the Stamp Regulation bearing on the same, I arrived at the same conclusions as the Superintendent of Stamps. I have no more suggestions to make.

S. NARAYANA RAO,

*Govt. Advocate.*

Submitted. 22-6-07.

T. K. S.

25-6-07.

14. Forwarded unofficially to the Commissioner of Stamps for opinion.

By Order,

S. P. RAJAGOPALACHAR,

*Officer in charge.*

25-6-07.

15. I am of the same opinion as the Superintendent of Stamps.

H. H. SPARKES.

4-8-07.

Submitted for orders. The Revenue Commissioner may perhaps be consulted unofficially.

S. N.

5-8-07.

16. Submitted to the Secretary.

K. MYLAR RAO.

6-8-07.

17. I don't see why it is necessary to consult the Revenue Commissioner; should not Chief Court be consulted? If so, send to Registrar unofficially.

C. S. BALASUNDARAM IYER.

12-8-07.

18. Forwarded unofficially to the Registrar, for favor of opinion of the Chief Court.

K. MYLAR RAO.

12-8-07.

REMARKS.

19. The Officiating Chief Judge —

It may be better to state under what sections of the Regulation the several rules are issued. The first sixteen rules refer to Section 10 of the Stamp Regulation, the rest seem to be framed under Section 75.

In Rule 9 (2), I would use the word Kannada for Kanarese or at any rate, spell the latter word with a K. Is it really necessary to mention in Schedule A. bills for lading 'Charter party' and 'notes of protest by masters of ships' in rules framed in Mysore, which, as an old Administration Report, sagely informs us 'has no seaboard of its own'?

21-8-07.

Mr. Justice P. S. Krishna Rao —

I have looked through the draft rules. I have no remarks to offer.

22-8-07.

Mr. Justice K. S. Chandrasekhara Aiyar —

No remarks. This is an administrative matter and does not seem to concern the Chief Court much.

19-8-07.

Copy

B. BASAVARADHYA,

For *Registrar.*

20. The suggestions made by the Superintendent of Stamps as regards certain amendments in the rules as now framed, have been approved by the Government Advocate and the Commissioner of Stamps. They have been entered in the margin in the typed copy of the draft rules herewith submitted.

21. The Officiating Chief Judge has made only two remarks with regard to the draft rules and the other judges have no remarks to offer.

22. *Preamble.*—Neither in the rules in force in British India nor in those in force in the Civil and Military Station, the sections of the Stamp Act under which they have been framed, are mentioned. They have been framed not only under Sections 10 and 75 but also under Section 37 (*vide* Rule 16), in short, under all the sections of the Regulation which confer powers to make rules. Either all those sections should be mentioned or none at all.

23. *Rules 3 to 6.* The amendments proposed by the Superintendent of Stamps may be adopted, as we have no hundi papers at all. The Civil and Military Station also does not seem to have such papers. In the rules in force there, the necessary amendments have been made.

24. *Rules 8 to 10.* The Superintendent of Stamps states that he does not affix adhesive labels and so suggests that in Rules 8, 9 and 10 (1), words such as "affix" etc., conveying the idea of using adhesive labels may be omitted and also that Rule 10 (2) and (3) may be omitted altogether. The point has to be considered. There seems to be no harm in conferring the power on him though he does not now exercise it. The use of the word "may" in Section 11 of the Stamp Act shows that it is permissive and not obligatory on any person to use the adhesive stamp. If any of the instruments therein mentioned be written on impressed stamp

of proper value, it will not be held to be "not duly stamped" (Jagannatha Iyer's Stamp Act with notes p.p. 105 and 106). The Superintendent of Stamps may continue to impress stamps notwithstanding the power conferred on him to affix adhesive labels. It seems to me that the amendment proposed is not necessary. The rules in force in the Civil and Military Station empower the proper officer to affix labels.

25. *Rules 12 to 15.*—Chapter III relates to the use of "Adhesive stamps." It seems out of place to mention anything in this chapter about "Impressed stamps." As already observed above, the use of adhesive or impressed stamps is optional in the case of instruments which *may* be stamped with adhesive stamps. The amendment proposed does not therefore seem appropriate.

26. *Rule 15* (*c*).—The Superintendent recommends the omission of this rule as we have no adhesive stamps bearing the word Advocate. The amendment may, it seems, be adopted. The present practice is to have the entry made on impressed stamp papers.

27. *Rule 15* (*d*).—The proposed amendment may be adopted. The Rule is similarly amended in the Civil and Military Station.

28. *Rule 17* (*d*).—The proposed amendment may be adopted.

29. *Appendix A.*—There seems to be no harm in retaining instruments *e*, *f* and *l*. They have been retained in the Civil and Military Station Rules.

30. *Rule 5.*—Mr. Jagannatha Iyer in his Stamp Act suggests that the words "and by these rules" be inserted after the words "Section 11 of the Act." This may be adopted for the reasons given by him.

31. After it is decided which of the amendments proposed are to be adopted, the rules will be recast and submitted for approval.

K. MYLAR RAO.

To Secretary. 9-9-07.

32. *Preamble.*—The sections under which the rules are framed need not, I think, be quoted.

*Rule 2.*—I think a para ought to be added on the lines of Rule 2 (2) of the Civil and Military Station Rules. Since stamps of Mysore manufacture are used in the Civil and Military Station also there must be something to show clearly that stamps purchased in the Civil and Military Station should not be used in Mysore. There is also reason to think that British Indian Postal stamps are to some extent used for receipts instead of Mysore receipt stamps. The new para may be as follows :—"All stamps shall be of such pattern as may from time to time be prescribed by Government and shall be only such as have been purchased from any of the State Treasuries in the territories of Mysore or from a licensed vendor in the territories of Mysore appointed under the orders of a Deputy Commissioner or other officer duly empowered in this behalf."

*Rule 3.*—This rule may be omitted as no special hundi papers have been prescribed.

*Rule 4.*—The words "with or without the word hundi" may be omitted.

*Rule 5.*—The words "and by these rules" may be added after the word "Regulation" and the words "not bearing the word hundi" may be omitted.

*Rule 6* (2).—The words "not being a paper bearing an impressed hundi stamp" may be omitted.

*Rules 8, 9, 10.*—The provisions as to "affixing" stamps may remain.

*9.* (2).—Canarese may be spelt with a K.

*Rules 12, 13, 14.*—The insertion of "Impressed stamps" is unnecessary.

*Rule 15* (*c*).—May be omitted.

(*d*).—The words "Foreign bill" may be omitted.

*Rule 17.*—The word "Comptroller" may be substituted for the words "Superintendent of Stamps" in the last part of the rule.

*Appendix A.*—Items (*e*), (*f*), (*l*), may remain even though Mysore has no sea-coast. They find a place in the schedule to the Regulation.

Please recast the rules as above and submit.

C. S. BALASUNDARAM IYER.

28-2-08.

33. Typed copies submitted to Secretary.

K. MYLAR RAO.

23-3-08.

34. Submitted to First Councillor. After approval by First Councillor, the case will be circulated to Council as being important rules under Regulation.

C. S. BALASUNDARAM IYER.

8-4-08.

35. I have no remarks to offer except perhaps that the following terms sound somewhat out of the way.

(*a*) "Engraved" (on paper) as used in Rules 3 and 4. No "engraving" is mentioned in rule 1.

(*b*) "Label impressed" in 8 (2).

The rules may be issued in the Gazette for public criticism before final approval.

T. ANANDA ROW.

14-4-08.

36. The words have been taken from the Government of India Notification. The same words are used in the rules in force in the Civil and Military Station.

K. MYLAR ROW.

14-4-08.

39. May be approved. I have suggested a small addition in Rule 8 (2).

K. P. PUTTANNA CHETTY.

*Submitted to His Highness.* 23-4-08.

40. I submit for approval a set of draft rules under the Stamp Regulation, based on the rules issued by the Government of India.

41. The First Councillor has suggested that the draft rules may be published in the Gazette for public criticism; but this procedure seems hardly necessary in the case of rules under the Stamp Regulation; and I do not think that in British India rules of the kind are submitted to public criticism before issue.

42. The draft rules may be approved.

V. P. MADHAVA RAO,
*Dewan of Mysore.*

43. Approved. Order. 29-4-08.

K. R. W.
*His Highness the Maharaja of Mysore.*

1-5-08.

To the Compiler, *Mysore Gazette* No. Fl. 5821—Legis. 52-06, dated 8th May 1908. Notifies the rules made under the Mysore Stamp Regulation II of 1900. Serial No. 3.

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

Rules under the Stamp Regulation, II of 1900.

FILE No. 52 OF 1900.

*Docket No. J. 2958—Legis. 52-06-1, dated the 22nd March 1907, to the Superintendent of Stamps in Mysore, from the Secretary to Government, General and Revenue Departments.*

Has the honor to forward herewith the draft of rules, issued under the Mysore Stamp Regulation, II of 1900, and to request that the Government may be favored with his opinion in the matter at an early date. **Serial No. 1.**

In exercise of the powers conferred by the Mysore Stamp Regulation, 1900 (II of 1900), the Government of His Highness the Maharaja are pleased to make the following rules under the said Regulation :—

## RULES UNDER THE MYSORE STAMP REGULATION, 1900.

### CHAPTER I.

*Preliminary.*

Definition.

1. In these rules, the expression "the Regulation" shall mean the Mysore Stamp Regulation, 1900.

Kinds of stamps.

2. There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Regulation, namely :—

(*a*) impressed stamps, and

(*b*) adhesive stamps.

### CHAPTER II.

*Of Impressed Stamps.*

Hundis.

3. (1) Hundis, other than Hundis which may be stamped with an adhesive stamp under Section 2 of the Regulation, shall be written as follows, namely :—

(*a*) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding Rs. 30,000 in value, shall be written on paper on which the necessary stamp bearing the word "Hundi" has been engraved or embossed.

(*b*) A hundi for an amount exceeding Rs. 30,000 in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps, Mysore, and impressed by such officer in the manner hereinafter prescribed by Rule 10.

(2) Every sheet of such paper shall be of a size not less than $8\frac{5}{8}$ by $5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(3) The provisions of sub-section (1) of Rule 6 shall apply also in the case of hundis.

Promissory notes and bills of exchange.

4. A promissory note or bill-of-exchange shall, except as provided by Section 2 of the Regulation and by these rules, be written on paper, on which the necessary stamp, with or without the word "Hundi", has been engraved or embossed.

Other instruments.

5. Every other instrument chargeable with duty shall, except as provided by Section 2 of the Regulation, be written on paper, on which the necessary stamp, not bearing the word "Hundi," has been engraved or embossed.

Provision where single sheet of paper is insufficient.

6. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument.

Provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

7. The duty payable on any instrument which is chargeable with a duty of one anna under the Regulation may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps in Mysore.

One anna impressed stamps.

8. The Superintendent of Stamps in Mysore is empowered to affix and impress labels, and he shall be deemed to be "the proper officer" for the purposes of the Regulation and of these rules.

"The proper officer."

9. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counterparts thereof

Affixing and impressing of labels by proper officer permissible in certain cases.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in Kanarese or English and accompanied, if written in any other language, by a translation into English.

10. (1) The proper officer shall, upon any such instrument, as is referred to in Rule 9, being brought to him before it is executed and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same, before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

Mode of affixing and impressing labels.

(2). On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3). In the absence of the Superintendent of Stamps, his principal assistant may discharge the functions of the proper officer under sub-section (2) of this rule.

11. (1) Instruments (other than instruments which, under Section 11 of the Regulation, may be stamped with adhesive stamps) executed out of Mysore and requiring to be stamped after their receipt in Mysore shall be stamped with impressed labels.

Certain instruments to be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Deputy Commissioner under Section 18, sub-section (2) of the Regulation, the Deputy Commissioner shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 10 and return it to the Deputy Commissioner for delivery to the person by whom it was produced.

## Chapter III.

### *Of Adhesive Stamps.*

12. Bills-of-exchange, payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Bills-of-exchange.

13. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable, under Article No. 60 (*a*) of Schedule I of the Regulation, one or more adhesive stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

Supply of deficient duty on transfer of share.

14. Except as otherwise provided by these rules, the adhesive stamp or stamps used to denote the duty of one anna shall bear the words "one anna."

Adhesive stamp or stamps denoting duty of one anna.

15. The following instruments, when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:—

Special adhesive stamps to be used in certain cases.

(*a*) Bills-of-exchange, cheques, and promissory notes, drawn or made out of Mysore and chargeable with a duty of more than one anna, shall be stamped with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers of shares of Public Companies and Associations, shall be stamped with adhesive stamps bearing the words "Share Transfer."

(*c*) An entry, as an advocate of the Chief Court, shall be stamped with an adhesive stamp bearing the word "Advocate." Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the Chief Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof before parting with the instrument.

(*d*) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial."

(*e*) Copies of maps or plans certified to be true copies shall be stamped with adhesive court-fee stamps.

## CHAPTER IV.

### *Miscellaneous.*

Provision for cases in which improper description of stamp is used.

16. When an instrument bears a stamp of sufficient amount, but of improper description, the Deputy Commissioner may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that if application is made within three months of the execution of the instrument, and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

Evidence as to circumstances of claim to refund or renewal.

17. The Deputy Commissioner may require any person claiming a refund or renewal under Chapter V of the Regulation, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.

When an application is made for the payment, under Chapter V of the Regulation, of an allowance in respect of a spoiled or misused stamp, or on the renewal of a debenture, and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps for destruction.

Mode of cancelling original debenture in case under Section 55 of Regulation.

18. Where the Deputy Commissioner makes a refund under Section 55 of the Regulation, he shall cancel the original debenture by writing on or across it, the word "Cancelled" and his usual signature with the date thereof.

Rewards.

19. On the conviction of any offender under Chapter VII of the Regulation, the Deputy Commissioner may grant to any person who appears to him to have contributed thereto, a reward within a limit to be fixed by the Government.

## APPENDIX A.

*List of instruments referred to in Rule 9 (1) of the rules.*

| | No. of Article in Schedule I of the Regulation. |
|---|---|
| (*a*) Administration bonds ... ... ... ... ... | 2 |
| (*b*) Affidavits ... ... ... ... ... | 4 |
| (*c*) Appointments made in execution of a power ... ... | 7 |
| (*d*) Articles of Association of a Company ... ... ... | 10 |
| (*e*) Bills-of-lading ... ... ... ... ... | 13 |

| | No. of Article in Schedule I of the Regulation. |
|---|---|
| (*f*) Charter-parties ... ... ... ... ... | 19 |
| (*g*) Declarations of trust ... ... ... ... | 62 A |
| (*h*) Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments, constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property ... ... ... ... ... | 6 |
| (*i*) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter ... ... ... ... ... | 33 |
| (*j*) Memoranda of Association of Companies ... ... | 37 |
| (*k*) Mortgages of crops ... ... ... ... | 39 |
| (*l*) Notes of protest by Masters of Ships ... ... ... | 42 |
| (*m*) Policies of Insurance ... ... ... ... | 45 |
| (*n*) Revocations of trust ... ... ... ... | 62 B |
| (*o*) Share-warrants issued by a Company in accordance with Section 30 of the Mysore Companies Regulation, 1895, (other than share-warrants issued before the fourteenth day of November 1890) with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon, which share-warrants shall be held to have been duly stamped ... | 57 |
| (*p*) Warrants for goods ... ... ... ... ... | 63 |

## APPENDIX B.

*List of instruments referred to in Rule 9 (2) of the rules.*

| | No. of Article in Schedule I of the Act. |
|---|---|
| (*a*) Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ... | 5 |
| (*b*) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ... ... ... ... ... | |
| (*c*) Awards ... ... ... ... ... | 11 |
| (*d*) Bills-of-exchange payable otherwise than on demand and drawn in British India ... ... ... ... | 12 (*b*) & (*c*) |
| (*e*) Bonds ... ... ... ... ... | 14, 15, 25, 32, 54 & 55 |
| (*f*) Certificates of sale ... ... ... ... | 17 |
| (*g*) Composition deeds ... ... ... ... | 21 |
| (*h*) Conveyances ... ... ... ... ... | 22 |
| (*i*) Instruments imposing a further charge on mortgaged property ... | 30 |
| (*j*) Instruments of apprenticeship ... ... ... | 9 |
| (*k*) Instruments of co-partnership ... ... ... | 44 A |
| (*l*) Instruments of dissolution of partnership ... ... | 44 B |
| (*m*) Instruments of exchange ... ... ... ... | 29 |
| (*n*) Instruments of gift ... ... ... ... | 31 |
| (*o*) Instruments of partition ... ... ... ... | 43 |
| (*p*) Leases ... ... ... ... ... | 33 |
| (*q*) Letters of license ... ... .. ... | 36 |
| (*r*) Mortgage-deeds ... ... ... .. ... | 38 |
| (*s*) Powers-of-attorney ... ... ... ... | 46 |
| (*t*) Reconveyances of mortgaged property ... ... ... | 52 |
| (*u*) Releases ... ... ... ... ... | 53 |
| (*v*) Settlements ... ... ... ... ... | 56 |
| (*w*) Transfers of the description mentioned in Article 60, clauses (*c*) and (*d*) of Schedule I of the Regulation ... ... ... | 60 (*c*) & (*d*) |

Rules under the Stamp Regulation, II of 1900.

*Letter No. 232, dated the 21st May 1907, from K. Krishna Iyer, Esq., Superintendent of Stamps in Mysore, Bangalore, to K. S. Chandrasekhara Aiyar, Esq.*, B.A., B.L., *Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments, Bangalore.*

**Serial No. 2.**

I have the honor to acknowledge receipt of your docket No. J. 2958—Legis. 17 of 06-1, forwarding for my opinion the draft of rules proposed to be issued under the Mysore Stamp Regulation, II of 1900.

I find that the draft of rules now proposed to be issued is a copy of the Government of India Notification No. 3632—Exc., dated 29th June 1906 with some slight modifications. Whereas, if the Foreign Department Notification No. 4870 I. A., dated 7th December 1906, making these rules applicable to the Civil and Military Station of Bangalore, had been copied, it would have simplified matters as far as our State is concerned.

As regards the draft of rules now proposed to be issued, I have the honor to make the following observations :—

CHAPTER II.—IMPRESSED STAMPS.

| Proposed draft of rules. | *Remarks.* |
|---|---|
| 3 (1) (*a*) (*b*) (2) (3) | We have no Hundi papers. So these rules relating to them may all be omitted. |
| 4 5 6 (2) | For the same reason in these rules the words relating to Hundi and Hundi-stamps may be omitted. |
| 8 9 (1) (2) | The Superintendent of Stamps does not affix any adhesive labels. As we have a stamp manufactory, we only impress stamps of the required value. |
| 10 (1) | In these rules the words such as "affix," etc., conveying the idea of using adhesive labels may be omitted and Rule 10 (1) modified so as to denote only the impressing of stamps by means of machinery. |
| 10 (2) (3) | For the same reason, these rules may be left out altogether. |

CHAPTER III.—ADHESIVE STAMPS.

| Proposed draft of rules. | *Remarks.* |
|---|---|
| 12 13 14 | In these rules the words "Impressed Stamps" may also be included so as to make the use of either adhesive or impressed stamps, optional. |
| 15 (*c*) | As we have no adhesive stamps bearing the word "Advocate," this rule may be omitted. |
| 15 (*d*) | We have no "Foreign Bill" stamps bearing the word "Notarial." We have only adhesive court-fee stamps of one rupee surcharged "Notarial." The rule may, therefore, be altered accordingly. |
| 17 | Spoiled and misused stamps such as mentioned in para 2 are now being sent to the Comptroller for destruction and not to the Superintendent of stamps. Therefore the word "Comptroller" may be substituted for "Superintendent of stamps." |

*Draft rules under the Stamp Regulation.*

In exercise of the powers conferred by the Mysore Stamp Regulation, 1900 (II of 1900), the Government of His Highness the Maharaja are pleased to make the following rules under the said Regulation:—

## RULES UNDER THE MYSORE STAMP REGULATION, 1900.

### CHAPTER I.

*Preliminary.*

Definition.

1. In these rules, the expression "the Regulation" shall mean the Mysore Stamp Regulation, 1900.

Kinds of stamps.

2. (1) There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Regulation, namely:—

(*a*) impressed stamps, and

(*b*) adhesive stamps.

(2) All stamps shall be of such pattern as may, from time to time, be prescribed by Government and shall be only such as have been purchased from any of the State Treasuries in the territories of Mysore or from a licensed vendor in the territories of Mysore, appointed under the orders of a Deputy Commissioner or other officer duly empowered in that behalf.

### CHAPTER II.

Promissory notes and bill-of-exchange.

3. A promissory note or bill-of-exchange shall, except as provided by Section 11 of the Regulation and by these rules, be written on paper, on which the necessary stamp has been engraved or embossed.

Other Instruments.

4. Every other instrument chargeable with duty shall, except as provided by Section 11 of the Regulation, and by these rules be written on paper, on which the necessary stamp has been engraved or embossed.

Provision where single sheet of paper is insufficient.

5. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument.

Provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

One anna impressed stamps.

6. The duty payable on any instrument which is chargeable with a duty of one anna under the Regulation may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps in Mysore.

"The proper officer."

7. The Superintendent of Stamps in Mysore is empowered to affix and impress labels, and he shall be deemed to be "the proper officer" for the purposes of the Regulation and of these rules.

Affixing and impressing of labels by proper officer permissible in certain cases.

8. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counter parts thereof.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in Kanarese or English, and accompanied, if written in any other language, by a translation into English.

Mode of affixing and impressing labels.

9. (1) The proper officer shall, upon any such instrument, as is referred to in Rule 8, being brought to him before it is executed and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to Rs. 5 or upwards, write on the face of the label or labels his initials; and where the duty amounts to Rs. 20 or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In the absence of the Superintendent of Stamps, his principal Assistant may discharge the functions of the proper officer under sub-section (2) of this rule.

Certain instruments to be stamped with impressed labels.

10. (1) Instruments (other than instruments which under Section 11 of the Regulation may be stamped with adhesive stamps) executed out of Mysore and requiring to be stamped after their receipt in Mysore shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Deputy Commissioner under Section 18, sub-section (2) of the Regulation, the Deputy Commissioner shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 10 and return it to the Deputy Commissioner for delivery to the person by whom it was produced.

## Chapter III.

### *Of Adhesive Stamps.*

Bills-of exchange.

11. Bills-of-exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Supply of deficient duty on transfer of share.

12. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No. 60 (*a*) of Schedule I of the Regulation, one or more adhesive stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

Adhesive stamp or stamps denoting duty of one anna.

13. Except as otherwise provided by these rules, the adhesive stamp or stamps used to denote the duty of one anna shall bear the words "One anna."

Special adhesive stamps to be used in certain cases.

14. The following instruments when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:—

(*a*) Bills-of-exchange, cheques, and promissory notes drawn or made out of Mysore and chargeable with a duty of more than one anna shall be stamped with adhesive stamps bearing the words "Foreign Bill".

(*b*) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."

(*c*) Notarial acts shall be stamped with adhesive stamps bearing the word "Notarial."

(*d*) Copies of maps or plans certified to be true copies shall be stamped with adhesive Court fee stamps.

## Chapter IV.

### *Miscellaneous.*

Provision for cases in which improper description of stamp is used.

15. When an instrument bears a stamp of sufficient amount, but of improper description, the Deputy Commissioner may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped.

Provided that if application is made within three months of the execution of the instrument, and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

Evidence as to circumstances of claim to refund or renewal.

16. The Deputy Commissioner may require any person claiming a refund or renewal under Chapter V of the Regulation, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he think s fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.

When an application is made for the payment, under Chapter V of the Regulation, of an allowance in respect of a spoiled or a misused stamp, or on the renewal of a debenture, and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application, then if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Comptroller for destruction.

Mode of cancelling original debenture in case under Section 55 of the Regulation.

17. Where the Deputy Commissioner makes a refund under Section 55 of the Regulation, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

Rewards.

18. On the conviction of any offender under Chapter VII of the Regulation, the Deputy Commissioner may grant to any person who appears to him to have contributed thereto a reward within a limit to be fixed by the Government.

## APPENDIX A.

*List of instruments referred to in Rule 8 (1) of the rules.*

| | Number of article in Schedule I of the Regulation. |
|---|---|
| (a) Administration bonds ... ... ... ... | 2 |
| (b) Affidavits ... ... ... ... | 4 |
| (c) Appointments made in execution of a power... ... | 7 |
| (d) Articles of Association of a Company ... ... | 10 |
| (e) *Bills-of-lading* ... ... ... ... | 13 |
| (f) *Charter-parties* ... ... ... ... | 19 |
| (g) Declaration of trust ... ... .. ... | 62 A |
| (h) Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property ... ... | 6 |
| (i) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter ... ... ... | 33 |
| (j) Memoranda of Association of Companies ... ... | 37 |
| (k) Mortgages of crops ... ... ... | 39 |
| (l) *Notes of protest by masters of ships* ... ... | 42 |
| (m) Policies of Insurance... ... ... ... | 45 |
| (n) Revocations of trust ... ... ... ... | 62 B |
| (o) Share warrants issued by a company in accordance with Section 30 of the Mysore Companies Regulation, 1895 (other than share-warrants issued before the fourteenth day of November 1890) with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon which share-warrants shall be held to have been duly stamped ... ... ... | 57 |
| (p) Warrants for goods ... ... ... | 63 |

## APPENDIX B.

*List of instruments referred to in Rule 8 (2) of the rules.*

| | Number of article in Schedule I of the Regulation. |
|---|---|
| (a) Agreements of memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ... ... ... ... | 5 |

| | Number of article in Schedule I of the Regulation. |
|---|---|
| (*b*) Instruments engrossed on parchment and written in the English style which in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ... ... ... | |
| (*c*) Awards ... ... ... ... ... | ... 11 |
| (*d*) Bills-of-exchange payable otherwise than on demand and drawn in British India ... ... ... | ... 12 (*b*) & (*c*) |
| (*e*) Bonds ... ... ... ... ... | ... 14, 15, 25, 32, 54 & 55 |
| (*f*) Certificates of sale ... ... ... ... | ... 17 |
| (*g*) Composition deeds ... ... ... ... | ... 21 |
| (*h*) Conveyances ... ... ... ... | ... 22 |
| (*i*) Instruments imposing a further charge on mortgaged property ... ... ... | ... 30 |
| (*j*) Instruments of apprenticeship ... ... ... | ... 9 |
| (*k*) Instruments of co-partnership ... ... ... | ... 44 A |
| (*l*) Instruments of dissolution partnership ... ... | ... 44 B |
| (*m*) Instruments of exchange ... ... ... | ... 29 |
| (*n*) Instruments of gift ... ... ... ... | ... 31 |
| (*o*) Instruments of partition ... ... ... | ... 43 |
| (*p*) Leases ... ... ... ... ... | ... 33 |
| (*q*) Letters of license ... ... ... ... | ... 36 |
| (*r*) Mortgage-deeds ... ... ... ... | ... 38 |
| (*s*) Powers-of-attorney ... ... ... ... | ... 46 |
| (*t*) Reconveyances of mortgaged property ... ... | ... 52 |
| (*u*) Releases ... ... ... ... ... | ... 53 |
| (*v*) Settlements ... ... ... ... | ... 56 |
| (*w*) Transfers of the description mentioned in Article 60, clauses (*c*) & (*d*) of Schedule I of the Regulation ... | ... 60 (*c*) & (*d*) |

*Notification No. Fl. 5821—Legis. 52-06-3, dated 8th May 1908.*

**Serial No. 3.**

In exercise of the powers conferred by the Mysore Stamp Regulation, (II of 1900), the Government of His Highness the Maharaja are pleased to make the following rules under the said Regulation.

## RULES UNDER THE MYSORE STAMP REGULATION, II OF 1900.

### CHAPTER I.

*Preliminary.*

Definition.

1. In these rules, the expression "the Regulation" shall mean the Mysore Stamp Regulation, II of 1900.

Kinds of stamps.

2. (1) There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Regulation, namely:—

(*a*) impressed stamps, and

(*b*) adhesive stamps.

(2) All stamps shall be of such pattern as may from time to time be prescribed by Government and shall be only such as have been purchased from any of the State Treasuries in the territories of Mysore or from a licensed vendor in the territories of Mysore appointed under the orders of a Deputy Commissioner or other officer duly empowered in that behalf.

### CHAPTER II.

Promissory notes and bills-of-exchange.

3. A promissory note or bill-of-exchange shall, except as provided by Section 11 of the Regulation and by these rules, be written on paper, on which the necessary stamp has been engraved or embossed.

Other instruments.

4. Every other instrument chargeable with duty shall, except as provided by Section 11 of the Regulation and by these rules, be written on paper, on which the necessary stamp has been engraved or embossed.

Provision where single sheet of paper is insufficient.

5. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be sub-joined thereto as may be necessary for the complete writing of such instrument;

Provided that in every such case, the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

One anna impressed stamps.

6. The duty payable on any instrument which is chargeable with a duty of one anna under the Regulation may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps in Mysore.

"The proper officer."

7. The Superintendent of Stamps in Mysore is empowered to affix and impress labels, and he shall be deemed to be "the proper officer" for the purposes of the Regulation and of these rules.

Affixing and impressing of labels by proper officer permissible in certain cases.

8. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counterparts thereof.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in Kanarese or English, and accompanied, if written in any other language, by a translation into English or Kanarese.

Mode of affixing and impressing labels.

9. (1) The proper officer shall, upon any such instrument, as is referred to in Rule 8 being brought to him before it is executed and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to Rs. 5 or upwards, write on the face of the label or labels, his initials, and where the duty amounts to Rs. 20 or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In the absence of the Superintendent of Stamps, his principal assistant may discharge the functions of the proper officer under sub-section (2) of this rule.

Certain instruments to be stamped with impressed labels.

10. (1) Instruments (other than instruments which under Section 11 of the Regulation may be stamped with adhesive stamps) executed out of Mysore and requiring to be stamped after their receipt in Mysore shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Deputy Commissioner under Section 18, sub-section (2) of the Regulation, the Deputy Commissioner shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 10 and return it to the Deputy Commissioner for delivery to the person by whom it was produced.

## Chapter III.

### *Of adhesive stamps.*

Bills-of-exchange.

11. Bills-of-exchange payable otherwise than on demand and drawn in sets when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Supply of deficient duty on transfer of share.

12. When any instrument of transfer of shares in a company or association is written on a sheet of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of

the amount of duty chargeable under Article No. 60 (*a*) of Schedule I of the Regulation, one or more adhesive stamps bearing the words "Share Transfer" as hereinafter prescribed, may be used to make up the amount required.

Adhesive stamps or stamp denoting duty of one anna.

13. Except, as otherwise provided by these rules, the adhesive stamp or stamps used to denote the duty of one anna shall bear the words "One anna."

Special adhesive stamps to be used in certain cases.

14. The following instruments when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:—

(*a*) Bills-of-exchange, cheques and promissory notes drawn or made out of Mysore and chargeable with a duty of more than one anna shall be stamped with adhesive stamps bearing the words "Foreign Bill".

(*b*) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer"

(*c*) Notarial acts shall be stamped with adhesive stamps bearing the word "Notarial."

(*d*) Copies of maps or plans certified to be true copies shall be stamped with adhesive Court fee stamps.

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## Chapter IV.

### *Miscellaneous.*

Provision for cases in which improper description of stamp is used.

15. When an instrument bears a stamp of sufficient amount, but of improper description, the Deputy Commissioner may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that if application is made within three months of the execution of the instrument, and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

Evidence as to circumstances of claim to refund or renewal.

16. The Deputy Commissioner may require any person claiming a refund or renewal under Chapter V of the Regulation, or his duly authorized agent, to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.

When an application is made for the payment, under Chapter V of the Regulation, of an allowance in respect of a spoiled or a misused stamp, or on the renewal of a debenture and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application, then if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Comptoller for destruction.

Mode of cancelling original debenture in case under Section 55 of the Regulation.

17. Where the Deputy Commissioner makes a refund under Section 55 of the Regulation, he shall cancel the original debenture by writing on or across it the word "cancelled" and his usual signature with the date thereof.

Rewards.

18. On the conviction of any offender under Chapter VII of the Regulation, the Deputy Commissioner may grant to any person who appears to him to have contributed thereto, a reward within a limit to be fixed by the Government.

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## APPENDIX A.

*List of instruments referred to in Rule 8 (1) of the rules.*

| | Number of article in Schedule I of the Regulation. |
|---|---|
| (*a*) Administration bonds ... ... ... ... ... | 2 |
| (*b*) Affidavits ... ... ... ... ... | 4 |
| (*c*) Appointments made in execution of a power ... ... | 7 |
| (*d*) Articles of Association of a Company .. ... ... | 10 |
| (*e*) *Bills of lading* ... ... ... ... ... | 13 |
| (*f*) *Charter-parties* ... ... ... ... ... | 19 |
| (*g*) Declaration of trust ... ... ... ... | 62-A |
| (*h*) Instruments evidencing an agreement relating to (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of moveable property ... ... ... ... | 6 |
| (*i*) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter ... ... ... ... | 33 |
| (*j*) Memoranda of Association of Companies... ... ... | 37 |
| (*k*) Mortgages of crops ... ... ... ... | 39 |
| (*l*) *Notes of protest by masters of ships* ... ... ... | 42 |
| (*m*) Policies of Insurance ... ... ... ... | 45 |
| (*n*) Revocations of trust ... ... ... ... | 62-B |
| (*o*) Share-warrants issued by a Company in accordance with Section 30 of the Mysore Companies Regulation, 1895 (other than share warrants issued before the fourteenth day of November 1890) with adhesive stamps bearing the words " Share Transfer " and denoting the full amount of duty payable thereon which share-warrants shall be held to have been duly stamped... ... | 57 |
| (*p*) Warrant for goods ... ... ... ... | 63 |

## APPENDIX B.

*List of instruments referred to in Rule 8 (2) of the rules.*

| | |
|---|---|
| (*a*) Agreements of memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ... | 5 |
| (*b*) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed ... ... ... ... ... | |
| (*c*) Awards ... ... ... ... ... | 11 |
| (*d*) Bills-of-exchange payable otherwise than on demand and drawn in British India ... ... ... ... ... | 12 (*b*) & (*c*) |
| (*e*) Bonds ... ... ... ... ... | 14, 15, 25, 32, 54 & 55 |
| (*f*) Certificates of sale ... ... ... ... | 17 |
| (*g*) Composition deeds ... ... ... ... | 21 |
| (*h*) Conveyances ... ... ... ... ... | 22 |
| (*i*) Instruments imposing a further charge on mortgaged property ... | 30 |
| (*j*) Instruments of apprenticeship ... ... ... | 9 |
| (*k*) Instruments of co-partnership ... ... ... | 44-A |
| (*l*) Instruments of dissolution partnership ... ... ... | 44-B |
| (*m*) Instruments of exchange ... ... ... ... | 29 |
| (*n*) Instruments of gift ... ... ... ... | 31 |
| (*o*) Instruments of partition ... ... ... ... | 43 |
| (*p*) Leases ... ... ... ... | 33 |

Rules under the Stamp Regulation II, of 1900.

APPENDIX B—*concld.*

| | | Number of article in Schedule I of the Regulation. |
|---|---|---|
| (*q*) | Letters of license ... ... ... ... | 36 |
| (*r*) | Mortgage deeds ... ... ... ... ... | 38 |
| (*s*) | Powers of attorney ... ... ... ... | 46 |
| (*t*) | Reconveyances of mortgaged property ... ... ... | 52 |
| (*u*) | Releases ... ... ... ... ... ... | 53 |
| (*v*) | Settlements ... ... ... ... ... | 56 |
| (*w*) | Transfers of the description mentioned in article 60 clauses (*c*) and (*d*) of Schedule 1 of the Regulation ... ... | 60 (*c*) & (*d*) |

By Order,
C. S. BALASUNDARAM IYER,
*Offg. Secy. to Govt., Gen. & Rev. Depts.*

# GENERAL AND REVENUE SECRETARIAT.

## LEGISLATION.

NOTES.

FILE No. 53 of 1906-07.

## Amendment of the Court Fees Regulation, III of 1900.

Subject No. 47.
Reduction of Stamp Fees in suits for recovery of possession of property.
Mr. Srinivasa Murti and Mr. Raghavachar.

1. *Summary of discussion.*—Valuable property such as houses, gardens, etc., is often leased or rented out on condition of paying a certain specified amount monthly or annually. When the stipulated amount is not paid and possession not given over to the owner, a regular suit for recovery of possession has to be filed. The Court-fee in such cases is determined upon the market value of the property. The provision of the Court Fees Regulation is reasonable in cases where the suit is for establishing a right for possession of property. When the suit is for recovery of possession for failure to pay rent, etc., it is but reasonable to demand fee on the amount of such rent, etc., falling due. The Court Fees Regulation may therefore be modified accordingly, as otherwise poor raiyats will have to lose their property, being unable to bear the heavy Court costs.

*Reply of Government.*—Under consideration.

2. May be referred to the Chief Court for opinion.

K. MATTHAN.
29-11-06.

3. Yes.

K. S. CHANDRASEKHARA AIYAR.
30-11-06.

4. Referred to the Chief Court for opinion.

By Order,
T. THUMBOO CHETTY.
30-11-06.

5. My impression is that such suits are rare. There is no hardship in the case of assessed lands (which are not gardens) as the value of such lands is fixed far below their actual market value. In cases where the market value is taken as the guide for determining the Court-fee, half the Court-fee may be taken as sufficient, as in suits for possession under Section 9 of the Specific Relief Act.

I think however the defendants in the majority of such cases would question the plaintiff's title. If they do so it would be unreasonable to forego half the Court-fee. Perhaps it may be provided that when the title is questioned, the plaintiff should pay up the other half. This will to some extent be a deterrent on false pleas of title being urged.

H. V. NANJUNDAYYA.
3-12-06.

6. The question what is the proper Court-fee payable in a suit brought by a land-lord for ejectment of a tenant is not altogether free from doubt or difficulty. In I. L. R. 15, All. 63, the Allahabad High Court held that the value of the suit in such cases should be taken to be the value of the *tenant-right* and not of the *land* itself. Their argument was that the expression "subject matter" in clause 5 of Section 7 of the Court Fees Act could not refer to the land itself, as the land-lord has through his tenant proprietary possession of it and what he really seeks is to free the land from the possession of the tenant, or, in other words: to get rid of the tenant and tenant-right. The value of such a right, they were of opinion, could be easily determined with reference to the facts of each case and must necessarily be small compared with the value of the land.

7. This view, however, has not been accepted as correct by the other High Courts in British India, and in a recent Full Bench decision (Mahomed Ibrahim Saheb Khateeb *versus* Bhymeah A Ismailjee, Civil Reference No. 5 of 1902), the Chief Court of Lower Burmah held that the Court-fee should be paid on the value of the land in accordance with clause V of Section 75 of the Act, notwithstanding that since 1884 the practice in Rangoon had been to permit such suits to be filed with a fixed Court-fee of Rs. 10 in accordance with clause 6 of Article 17 of the second schedule of the Act. This ruling of the Chief Court was brought to the notice of the Lieutenant-Governor and he thought it operated

very severely and was a hardship to land-lords and lessors, and he thereupon addressed the Government of India suggesting that Article 17 might be amended so as to require a fixed fee of Rs. 10 only in suits for ejectment. He further suggested that, in order to remove any possibility of misinterpretation, suits by a lessor or land-lord against his lessee or tenant to recover possession of the leased or tenanted property should be excepted from the provision of clause 5 of Section 7 of the Act.

8. At the same time, it was observed that it would be necessary to guard against the institution of suits in the form of ejectment suits when they were really suits to recover possession of property in circumstances involving disputes as to title. It was believed, however, that if the amendments suggested were made in the manner indicated, no difficulty in this respect could arise. If the suit was really one for ejectment, the plaint would be stamped under the proposed new clause. If the lease or tenancy was denied by the defendant the issue arising thereupon would be first tried and decided, and if the Court found that the defendant was not the lessee or tenant of the plaintiff, the suit would then fall within the terms of the proposed clause and the plaint would have to be stamped in accordance with such other provisions of the Court Fees Act as might be applicable.

9. The question is now under the consideration of the Government of India.

10. My own opinion is that either a fixed fee of Rs. 10 as suggested by the Government of Lower Burmah or *advalorem* fee on one year's rent may be levied, whichever is the greater of the two.

P. S. KRISHNA RAO,
10-12-06.

11. I have no remarks to make.

LEWIS MOORE,
11-12-06.

12. In a *bona fide* claim for ejectment of a tenant who, under rental agreement duly proved, is estopped from disputing or denying the title of plaintiff as land-lord, a fee of Rs. 10 seems suitable as suggested by the Chief Court, where the right to eject is disputed on other grounds and the alleged relation of land-lord and tenant is denied, the stamp fee should be according to the market value of the property. As the question of amending the Court Fees Regulation in this respect is said to be under the consideration of the Legislative Department of Government of India, we might await the result.

T. THUMBOO CHETTY,
18-12-06.

13. I think so.

K. S. CHANDRASEKHARA AIYAR,
21-12-06.

14. The suggestion made by Justice P. S. Krishna Rao may be accepted and needful action taken. There seems no need for our waiting for the action of the Government of India in the matter.

T. ANANDA RAO,
9-2-07.

15. As a question of stamp duty this has to be submitted to the 2nd Councillor also

K. S. C.
13-2-07.

16. Submitted to 2nd Councillor.

T. T.
13-2-07.

17. I agree generally with the views of Mr. Justice Krishna Rao. It may be as well to await the action of the Legislative Department of the Government of India, as the matter is said to be under their consideration.

K. P. PUTTANNA CHETTY,
13-2-07.

18. This may be brought before Council for Legislative action.

V. P. MADHAVA RAO,
20-2-07.

19. To Mr. Rajagopalachari for kindly putting up a draft Regulation and statement of objects and reasons.

K. S. C.
23-2-07.

1906-07.

# GENERAL AND REVENUE SECRETARIAT.

## LEGISLATION.

NOTES.

FILE No. 53 of 1906-07.

## Amendment of the Court Fees Regulation, III of 1900.

Subject No. 47.
Reduction of Stamp Fees in suits for recovery of possession of property.
Mr. Srinivasa Murti and Mr. Raghavachar.

1. *Summary of discussion.*—Valuable property such as houses, gardens, etc., is often leased or rented out on condition of paying a certain specified amount monthly or annually. When the stipulated amount is not paid and possession not given over to the owner, a regular suit for recovery of possession has to be filed. The Court-fee in such cases is determined upon the market value of the property. The provision of the Court Fees Regulation is reasonable in cases where the suit is for establishing a right for possession of property. When the suit is for recovery of possession for failure to pay rent, etc., it is but reasonable to demand fee on the amount of such rent, etc., falling due. The Court Fees Regulation may therefore be modified accordingly, as otherwise poor raiyats will have to lose their property, being unable to bear the heavy Court costs.

*Reply of Government.*—Under consideration.

2. May be referred to the Chief Court for opinion.

K. MATTHAN.
29-11-06.

3. Yes.

K. S. CHANDRASEKHARA AIYAR.
30-11-06.

4. Referred to the Chief Court for opinion.

By Order,
T. THUMBOO CHETTY.
30-11-06.

5. My impression is that such suits are rare. There is no hardship in the case of assessed lands (which are not gardens) as the value of such lands is fixed far below their actual market value. In cases where the market value is taken as the guide for determining the Court-fee, half the Court-fee may be taken as sufficient, as in suits for possession under Section 9 of the Specific Relief Act.

I think however the defendants in the majority of such cases would question the plaintiff's title. If they do so it would be unreasonable to forego half the Court-fee. Perhaps it may be provided that when the title is questioned, the plaintiff should pay up the other half. This will to some extent be a deterrent on false pleas of title being urged.

H. V. NANJUNDAYYA.
3-12-06.

6. The question what is the proper Court-fee payable in a suit brought by a land-lord for ejectment of a tenant is not altogether free from doubt or difficulty. In I. L. R. 15, All. 63, the Allahabad High Court held that the value of the suit in such cases should be taken to be the value of the *tenant-right* and not of the *land* itself. Their argument was that the expression "subject matter" in clause 5 of Section 7 of the Court Fees Act could not refer to the land itself, as the land-lord has through his tenant proprietary possession of it and what he really seeks is to free the land from the possession of the tenant, or, in other words: to get rid of the tenant and tenant-right. The value of such a right, they were of opinion, could be easily determined with reference to the facts of each case and must necessarily be small compared with the value of the land.

7. This view, however, has not been accepted as correct by the other High Courts in British India, and in a recent Full Bench decision (Mahomed Ibrahim Saheb Khateeb *versus* Bhymeah A Ismailjee, Civil Reference No. 5 of 1902), the Chief Court of Lower Burmah held that the Court-fee should be paid on the value of the land in accordance with clause V of Section 75 of the Act, notwithstanding that since 1884 the practice in Rangoon had been to permit such suits to be filed with a fixed Court-fee of Rs. 10 in accordance with clause 6 of Article 17 of the second schedule of the Act. This ruling of the Chief Court was brought to the notice of the Lieutenant-Governor and he thought it operated

20. Two drafts A and B with statements of objects and reasons submitted. The suggestion of Mr. Justice Krishna Rao that either a fixed fee of Rs. 10 or an *advalorem* fee on one year's rent, whichever is the greater of the two, does not seem feasible, owing to the arrangement of the Court Fees Regulation, Schedule I treats of *advalorem* fees while Schedule II treats of fixed fees. To give the alternative of an *advalorem* fee in a case included in Schedule II which treats of fixed fees, or *vice versa*, does not seem to be appropriate. So I have put up two drafts A and B. Draft A enacts that, in ejectment suits, the fee payable shall be an *advalorem* fee on the year's rent. Draft B enacts that the fee shall be a fixed fee of Rs. 10. In Draft A, the proviso to clause V. Section 4 is deemed unnecessary as the new enacting clause is added at the end of the same section, *i. e.*, Section 4. Draft A or B may be approved according to the decision as to the fee leviable—either an *advalorem* one or a fixed one.

S. P. R.
28-2-07.

21. A fresh draft, as per instructions, submitted.

S. P. R.
5-3-07.

22. Draft Regulation prepared. Include in supplemental agenda for this day's Council Meeting.

K. S. C.
11-3-07.

23. Extract from the Proceedings of the 162nd Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 12th March 1907.

*IV Subject. (Clause ii of the Schedule).*

A Draft Regulation to amend the Court Fees Regulation, with respect to the fee leviable in suits by lessors or land-lords to recover possession of lands, houses or gardens leased or tenanted.

*Opinion.*

The Draft Regulation may be passed.

V. P. MADHAVA RAO,
*Dewan of Mysore.*

*Submitted to His Highness.*

24. The Draft Regulation to amend the Mysore Court Fees Regulation with respect to the fee leviable in suits by lessors or land-lords to recover possession of lands, houses or gardens leased or tenanted, may be approved.

25. The statement of objects and reasons which accompanies the Draft Regulation fully explains the necessity for the proposed amendment.

V. P. M.
5-4-07.

*Subject.*

Draft Regulation to amend the Mysore Court Fees Regulation.

26. Approved. *Order.*

K. R. W.
*His Highness the Maharaja of Mysore.*
8-4-07.

27.

V. P. M.
*Dewan of Mysore.*
8-4-07.

28. Put up draft embodying the substance of the statement of objects and reasons therein.

K. S. CHANDRASEKHARA AIYAR,
9-4-07.

29. Draft submitted to the Residency. (It is not known whether the Regulation should be published in the Gazette previous to its being passed into law.)

S. N
16-4-07.

K. MATTHAN,
16-4-07.

30. Issue. Not convenient as the practice to publish a Draft Regulation which has been definitely accepted and finally sent up to the Government of India for sanction.

K. S. C.
21-4-07.

*1. To the First Assistant to the Hon'ble the Resident in Mysore, No. Pol. 935, dated 23rd April 1907.*

Forwards the Draft Regulation and requests him to obtain the sanction of the Government of India for its being passed into law.

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*No. 3551, dated 8th May 1907, from the First Assistant to the Hon'ble the Resident in Mysore, to the Dewan of Mysore.*

Will you kindly refer to Mr. Chandrasekhara Aiyar's letter No. Pol. 935, dated 23rd April 1907, forwarding for the sanction of the Government of India, a draft Regulation to amend the Mysore Court Fees Regulation, III of 1900.

I see no objection to the proposed legislation, but I am not sure whether it would not be advisable to defer the consideration of the measure until the newly constituted Legislative Council comes into being next month and is in a position to deal with it in the prescribed way, because, apart from the criticisms which the passing of this measure by His Highness' Government at this juncture might possibly evoke, legal difficulties as to its introduction as a law of the State might arise in the possible event of the sanction of the Government of India to the proposed Regulation being received after the 21st June next, *i. e.*, after the Legislative Council Regulation comes into force in Mysore. I shall therefore be glad to be favoured with your views in the matter.

Yours sincerely.
N. W. MOSSE.

No. 333

To Secretary for submission with references and a draft reply.

By Order,
C. S. B.
9-5-07

31. Draft D. O. reply put up.

K. MATTHAN,
13-5-07.

32. Draft revised and submitted to the Dewan thro' the First Councillor.

K. S. C.
14-5-07.

33. May be approved.

T. A.
22-5-07.

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*No. 618, dated the 14th—15th June 1907, from the Dewan, to First Assistant to the Hon'ble the Resident in Mysore.*

Your D. O. letter No. 3551 of the 8th ultimo regarding the draft Regulation to amend the Mysore Court Fees Regulation.

The Durbar will, as suggested by you, place the draft Regulation before the Legislative Council, pending which no action need accordingly be taken on the official reference already made to you.

34. As suggested by the Registrar the Regulation will have to be placed before the Legislative Council. It has to be decided by whom the Regulation should be introduced in the Council. The file is submitted to the First Councillor for favour of instructions on point.

C. S. BALASUNDARAM IYER
17-6-07

35. If the Dewan permits I shall take it up.

A.
22-6-07

36. Submitted to Dewan for orders.

C. S. B.
22-6-07.

37. *Dewan's Order.*—The Dewan approves of the bill being introduced by the First Councillor.

By Order,
K. MATTHAN
29-6-07.

38. Submit this to the First Councillor.

S. P. R.
1-7-07

39. Permission of the Dewan to introduce the Bill was obtained on the 15th July 1907, and leave of the Legislative Council was granted at the meeting held on the 25th July 1907. The Bill and the statement of objects and reasons therefor were published for general information with Notification No. 29—L. C., dated 26th July 1907, and copies of the Bill were sent to members with L. C. No. 56—67, dated 8th August 1907.

40. The Bill was introduced at the meeting held on the 29th August 1907, when it was referred to a Select Committee consisting of Messrs. T. Ananda Rao, the mover of the Bill, A. Rangaswami Iyengar, S. Narayana Rao, M. C. Rangiengar, and B. Nagappa, the report being made returnable before the 28th November 1907.

41. The report of the Select Committee who amended the Bill and the Bill as amended were published with Notification No. 194—L. C., dated the 6th November 1907, and copies of these were distributed to members as required under Rule 40 of the Legislative Council Rules with L. C. No. 203—214, dated the 16th November 1907.

42. The Bill and the report of the Select Committee were considered at the meeting of the Council held on Wednesday the 29th January 1908, and the members having agreed that the Bill as amended by the Select Committee may be passed, the Bill is declared to have been passed.

43. Now that the sanction of the Government of India has to be obtained before submitting the Bill to His Highness for promulgation, it is not known if the Bill as amended by the Select Committee and printed with the Select Committee's report may be sent to the Residency, or if the Bill has to be printed separately or if it is enough a typed copy or copies thereof are sent, the Bill being a small one submitted for orders.

T. K. S.
5-2-08.

S. N.
5-2-08.

44. It is enough if a typed copy is sent. Please put up a draft to the Residency.

K. MYLAR RAO.
5-2-08.

45. Draft to First Assistant Resident is submitted for approval.

T. K. S.
7-2-08.

S. N.
7-2-08.

46. Submitted with the draft

K. MYLAR RAO,
10-2-08.

47. (1) Please put up fair typed draft.
(2) Send printed copies of the Bill as finally adopted.

K. M.
12-2-08.

C. S. B.
12-2-08.

(1) Will be attended to.
(2) The Superintendent, Government Press, has to be requested to print the Bill separately. Submitted with a draft for approval

T. K. S.
12-2-08.

S. N.
14-2-08.

49. Issue.

K. M.
14-2-08.

50. Submitted with a typed draft to the First Assistant Resident as directed by the Secretary.

S. N.
29-2-08.

51. Submitted to Dewan.
K. M.
20-2-08.

52. Issue.

C. S. B.
9-3-08

K. M.
9-3-08

2. *To the First Assistant Resident in Mysore, No. Pol. 741, dated 10th March 1908.*

Requests that the sanction of the Government may be obtained for passing into law, the Court Fees Regulation Amendment Bill as finally passed by the Mysore Legislative Council.

3. *From the same officer, No. 2516, dated 8th May 1908.*

Conveys the sanction of the Government of India to the Bill in question on the usual condition *vide* Article 19 of the Instrument of Transfer.

53. This has now to be submitted to the Dewan for submission to His Highness the Maharaja for orders as to promulgation of the Bill as law. Three copies of the Bill are submitted (*vide* Rule 1 of the Legislative Council Rules.)

T. K. S.
9-5-08

S. N.
9-5-08.

54. As the Bill has been finally passed by the Legislative Council, there is no necessity to refer the Bill again to it. It has now to be submitted to His Highness for assent as required by Section 13 of the Legislative Council Regulation.

K. MYLAR RAO.
9-5-08.

55. Submitted to Dewan.

C. S. B.
11-5-08.

*Submitted to His Highness.*

56. A draft of a Regulation to amend the Mysore Court Fees Regulation, III of 1900, with respect to the fee leviable in suits by lessors or land-lords to recover possession of lands, houses or gardens leased or tenanted, was approved by His Highness on the 8th April 1907. The draft was forwarded to the Hon'ble the Resident for the sanction of the Government of India being obtained thereto, but in view of the possibility that the sanction of the Government of India might be received after the Legislative Council came into existence and that this might occasion legal difficulties, the Hon'ble the Resident suggested that the consideration of the measure might be deferred until the Legislative Council came into being and was in a position to deal with it. The draft Regulation was accordingly placed before the Legislative Council. The Council was of opinion that the minimum Court fee of Rs. 10 proposed in the draft Regulation would operate as a great hardship, as the bulk of the cases coming before the Courts in Mysore relate to properties whose annual rental value is small, and that the object of the draft Regulation could be better secured by adopting the provisions of the British Indian Act, VI of 1905. The Bill was accordingly amended and passed by the Legislative Council on the 29th January 1908 the bill as finally passed by the Legislative Council is the same as the British Indian Act referred to above and the sanction of the Government of India has also been obtained for its being passed into law.

57. I now solicit the assent of His Highness to the Bill being promulgated as law.

V. P. M.
Dewan of Mysore.
5-5-08.

58. *Order*

K. R. W.
*His Highness the Maharaja of Mysore.*
19-5-08

59.

V. P. M.
23-5-08

60. Put up orders accordingly.

C. S. B.
25-5-08

61. The office begs to submit that the formalities required by Rule 52 of the Legislative Council Rules have not been fully complied with. It will be seen therefrom that the assent or dissent of His Highness to the Bill has to be communicated to the Council by a certificate in writing by the Dewan at the foot of the Bill. The file is therefore resubmitted for necessary signature being obtained.

N. G.
27-5-08

(2) Orders are also solicited as to whether the Regulation, which has received the assent of His Highness, may be published at once or whether the publication may be deferred after the assent of His Highness to the Regulation is communicated to the Legislative Council under Rule 52 referred to above. The rules are not clear on this point. As soon as the bill is promulgated it becomes law; and if the bill is published as soon as it receives His Highness' assent without reference to the Legislative Council under Rule 52, the necessity for Rule 53, *viz.*, that no member shall make any motion upon the exercise by His Highness of the prerogative of withholding assent to or of modifying the provisions of, any bill, is not apparent. In Madras it is found in some cases that the bills are published in the Gazette as soon as they are approved by His Excellency the Governor and the fact communicated to the Legislative Council subsequently at its next sitting.

S. N.
28-5-1908.

62. If the promulgation should be deferred till after the Legislative Council is made known of the assent or dissent of His Highness, there might be a good deal of delay. I do not think that the intention of Government in framing Rules 52 and 53 is to delay the publication of a measure till the above formalities are gone thro'. The Legislative Council which passes a bill would be anxious to know if the same has been assented to or not by His Highness, and hence the procedure prescribed in Rule 52, so as to make the records of the Council complete.

Rule 53 simply lays down the limitations of the powers of a member of the Council when the Council is made known of the assent of His Highness. It seems therefore that the bill may now be promulgated into law and the file resubmitted for further action.

Submitted to Secretary with a draft.

B. S.
28—29-5-08.

63. Submitted to Dewan with drafts.

C. S. B.
29-5-08.

64. (1) The certificate required by Rule 52 has been signed by the Dewan.
(2) The notification above the signature of the Secretary does not seem to be necessary. The usual practice, I believe, is merely to publish the Regulation over the Dewan's signature.

K. M.
10-6-08.

65. (1) Let the Secretary to the Legislative Council keep the certificate, and intimate the fact of assent at the next meeting of that Council, under Rule 52.
(2) The Regulation should be published at once.

N. G.
11-6-08.

66. The certified copy of the bill has been detached and kept in the Legislative Council file for necessary action being taken.

(2). In addition to the *notification* already put up, a draft of an *order* directing the publication of the Regulation is submitted for approval. No doubt it was the practice hitherto to direct the publication of the Regulations by means of an order. But the practice as regards the Government of India Acts and the Acts of the Local Governments has been to publish them under notifications issued in exercise of the powers conferred to the effect by rules governing those legislatures. Our Legislative Council rules are based more or less on the rules framed for the above legislative bodies and the practice as regards the publication of the Regulation may perhaps be also the same as that in British India.

Submitted with alternative drafts.

15-6-08 15-6-08.

67. Issue the order put up.

K. M.
15-6-08.

*To the Compiler*, Mysore Gazette, *No. J. 3772, dated 19th June 1908.*

Directs the publication of the above amendment which received the assent of His Highness the Maharaja on the 19th May 1908.

68. Submitted. The printed copies of the above amendment have now been received in the branch. Draft put up forwarding eight copies of the same to the Residency.

C. R. D.
6-7-08.

S. N.
6-7-08.

69. Issue.

A. N. S.
6-7-08.

Draft issued.

5. *To the First Assistant to the Hon'ble the Resident in Mysore, No. Pol. 13, dated the 6th July 1908.*

*Proceedings of the Government of His Highness the Maharaja of Mysore,*

Amendment of the Court Fees Regulation, III of 1900.

File No. 53 of 1906-07.

*Letter No. Pol. 935—En. 1, to the First Assistant to the Hon'ble the Resident in Mysore.*

I am directed to forward herewith a draft of a Regulation to amend the Mysore Court Fees Regulation, III of 1900. **Serial No. 1.**

2. Under Section 4, clause V of the Court Fees Regulation, the Court-fee payable in suits for possession of land, houses and gardens is regulated by the value of the subject matter of the suit. This applies not merely to suits where the plaintiff's title to the property in dispute is contested, but also to ejectment suit instituted by a lessor or land-lord to recover possession of his own property from his lessee or tenant, owing to non-payment of rent by the latter or other similar cause. As this operates as a hardship in the case of lessors and land-lords of small means, who have to pay heavy Court-fees even by ejectment suits, the present Draft Regulation proposes to remedy the hardship by enacting that the suits for possession by a lessor or land-lord against his lessee or tenant the Court-fee payable shall be getting a fixed fee of Rs. 10, or according to the amount of the rent payable for the year next before the date of presenting the plaint, whichever is the greater of the two. As a consequential change, a proviso is also added excluding ejectment suits by lessors or land-lords from the operation of clause V of Section 4.

3. I am to request that the sanction of the Government of India may be obtained to the Draft Regulation being passed into law.

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*A Bill to amend the Mysore Court Fees Regulation, 1900.*

Whereas it is expedient to amend the Mysore Court Fees Regulation, 1900; His Highness the Maharaja is pleased to enact as follows:—

1. In Section 4, clause V, after the words "land, houses and gardens," the words "except in the case provided for in clause XII" shall be inserted.

2. In Section 4, the following shall be added at the end:—

"XII. In suits by a lessor or a land-lord against his lessee or tenant to recover possession of land, houses and gardens, leased or tenanted, the amount of fe payable shall be—either a fixed fee of Rs. 10 or according to the amount the rent payable for the year next before the date of presenting the whichever is the greater of the two."

K. S. C.
4-3-07.
S. P. R.
5-3-07.

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*Statement of Objects and Reasons.*

Under Section 4, clause V, of the Court Fees Regulation, 1900, the Court-fee payable in suits for possession of land, houses and gardens, is regulated according to the amount of the value of the subject matter of the suit. This applies not merely to suits where the plaintiff's title to the property in dispute is contested, but also to ejectment suits where a lessor or a land-lord seeks to recover possession of his own property from his lessee or tenant owing to the latter's non-payment of rent or other similar cause. It has been represented to Government (*vide* Subject No. 47 of the Representative Assembly of 1906) that this operates as a hardship on lessors and land-lords who have to pay heavy court-fees even in ejectment suits. The object of the present Bill is to amend the Court Fees Regulation so as to remedy this hardship. The Bill enacts that, in suits for possession by a lessor or land-lord against his lessee or tenant, the Court-fee payable shall be, either a fixed fee of Rs. 10, or according to the amount of the rent payable for the year next before the date of presenting the plaint whichever is the greater of the two.

As a consequential change, a proviso is added by the Bill, excluding ejectment suits by lessors or land-lords, from the operation of Section 4, clause V.

S. P. RAGHAVACHAR.
5-3-07.

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*Proceedings of the Government of His Highness the Maharaja of Mysore,*

Amendment of the Court Fees Regulation, III of 1900

*Letter No. Pol. 741—Ens. 7, from C. S. Balasundaram Iyer, Esq., B.A., Offg. Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Depts., to F. P. Rennie, Esq., I.C.S., First Assistant to the Hon'ble the Resident in Mysore. Bangalore, dated the 10th March 1908.*

**Serial No. 2.**

Adverting to this office letter No. Pol. 258, dated the 23rd April 1907, regarding the amendment of the Court Fees Regulation, III of 1900, I am directed to state that the Draft Regulation was placed before the Mysore Legislative Council in accordance with Regulation I of 1907. The Council was of opinion that the minimum Court-fee fixed by the draft Regulation in regard to suits contemplated therein would work as a very great hardship as the bulk of cases coming before the Courts in Mysore, relate to properties whose annual rental value is small and that the object which the draft Regulation had in view could be better secured by adopting the provisions of the British Indian Act, VI of 1905. The Bill was accordingly amended and in its present shape is the same as the British India Act referred to above.

2. I am to forward herewith the Bill (with six spare copies) as finally passed by the Council and to request that the sanction of the Government of India may be obtained for its being passed into law.

[ENCLOSURE TO THE ABOVE.]

*A bill to amend the Mysore Court Fees Regulation, III of 1900.*

Whereas it is expedient to amend the Mysore Court Fees Regulation, His Highness the Maharaja is pleased to enact as follows:—

Preamble.

Addition to Section 4 sub-head xi.

1 In Section 4, sub-head xi, of the said Regulation,

(1) after clause (*c*), the following clause shall be inserted namely,—

"(*cc*) for the recovery of immovable property from a tenant, including a tenant holding over after the determination of a tenancy;" and

(2) for the word 'land' in both places in which it occurs, the words 'immovable property' shall be substituted.

*Letter No. 2516, from F. P. Rennie, Esq., I.C. S., First Assistant to the Resident in Mysore, to the Dewan of Mysore, dated Bangalore, 8th May 1908.*

**Serial No. 3**

I am directed to acknowledge the receipt of Mr. Balasundaram Iyer's letter No. 741, dated the 10th March 1908, forwarding a Bill to amend the Mysore Court Fees Regulation, 1900 (III of 1900), which it is proposed to pass into law.

2. In reply, I am to convey the sanction of the Government of India to the Bill on the condition that the Governor-General in Council retains over it the power and the authority which rests in him by virtue of Article 19 of the Instrument of Transfer.

**Serial No. 4.**

ORDER THEREON.—No. J. 3772—LEGIS. 53-07, DATED 19TH JUNE 1908.

Ordered that the accompanying Regulation which received the assent of His Highness the Maharaja on the 19th day of May 1908, be published for general information.

K. M.,
*Secretary.*

To—The Compiler, *Mysore Gazette*, with a copy of the Regulation, I of 1908, with the request that 150 copies thereof as printed may be forwarded to the Legislative Section of this office; proofs being sent thereto for correction before the publication of the Regulation in the Gazette.

[ENCLOSURE.]

REGULATION No. I OF 1908.

RECEIVED THE ASSENT OF HIS HIGHNESS THE MAHARAJA ON THE 19TH MAY 1908.

*A Regulation to amend the Mysore Court Fees Regulation, III of 1900.*

Whereas it is expedient to amend the Mysore Court Fees Regulation, III of 1900; His Highness the Maharaja is pleased to enact as follows:—

Preamble.

Addition to Section 4, sub-head xi.

1. In Section 4, sub-head xi, of the said Regulation,

(1) after clause (*c*), the following clause shall be inserted, namely,—

"(*cc*) for the recovery of immovable property from a tenant, including a tenant holding over after the determination of a tenancy;" and